

Superseded 1/1/2016

59-2-1007 Objection to assessment by commission -- Application -- Contents of application -- Amending an application -- Hearings -- Appeals.

- (1)
 - (a) If the owner of any property assessed by the commission, or any county upon a showing of reasonable cause, objects to the assessment, the owner or the county may, on or before the later of June 1 or a day within 30 days of the date the notice of assessment is mailed by the commission pursuant to Section 59-2-201, apply to the commission for a hearing.
 - (b) The commission shall allow the following to be a party at a hearing under this section:
 - (i) the owner; and
 - (ii) the county upon a showing of reasonable cause.
- (2) The owner or county shall include in the application under Subsection (1)(a):
 - (a) a written statement setting forth the known facts and legal basis supporting a different fair market value than the value assessed by the commission; and
 - (b) the owner's or county's estimate of the fair market value of the property.
- (3)
 - (a) An owner's or a county's estimate on an application under Subsection (2) of the fair market value of the property may be amended prior to the hearing as provided by rule.
 - (b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may make rules governing the procedures for amending an estimate of fair market value under Subsection (3)(a).
- (4)
 - (a) An owner applying to the commission for a hearing in accordance with Subsection (1) shall for the property for which the owner objects to the commission's assessment file a copy of the application with the county auditor of each county in which the property is located.
 - (b) A county auditor receiving a copy of an application in accordance with Subsection (4)(a) shall provide a copy of the application to the county:
 - (i) assessor;
 - (ii) attorney;
 - (iii) legislative body; and
 - (iv) treasurer.
- (5)
 - (a) On or before August 1, the commission shall conduct a scheduling conference with all parties to a hearing under this section.
 - (b) At the scheduling conference under Subsection (5)(a), the commission shall establish dates for:
 - (i) the completion of discovery;
 - (ii) the filing of prehearing motions; and
 - (iii) conducting a hearing on the objection to the assessment.
- (6)
 - (a) The commission shall issue a written decision no later than 120 days after the later of:
 - (i) the hearing described in Subsection (5)(b) is completed; or
 - (ii) all posthearing briefs are submitted.
 - (b) Any applications not resolved by the commission within a two-year period from the date of filing are considered to be denied, unless the parties stipulate to a different time period for resolving an application.
 - (c) A party may appeal to the district court pursuant to Section 59-1-601 within 30 days from the day on which an application is considered to be denied.

- (7) At the hearing on the application, the commission may increase, lower, or sustain the assessment if:
 - (a) the commission finds an error in the assessment; or
 - (b) the commission determines that increasing, lowering, or sustaining the assessment is necessary to equalize the assessment with other similarly assessed property.
- (8)
 - (a)
 - (i) The commission shall send notice of a commission action under Subsection (7) to a county auditor if:
 - (A) the commission proposes to adjust an assessment which was made pursuant to Section 59-2-201;
 - (B) the county's tax revenues may be affected by the commission's decision; and
 - (C) the county has not already been made a party pursuant to Subsection (1).
 - (ii) The written notice sent by the commission under Subsection (8)(a)(i):
 - (A) may be transmitted by:
 - (I) any form of electronic communication;
 - (II) first class mail; or
 - (III) private carrier; and
 - (B) shall request the county to show good cause why the commission should not adjust the assessment by requesting the county to provide to the commission a written statement:
 - (I) setting forth the known facts and legal basis for not adjusting the assessment; and
 - (II) within 30 days from the date of the notice.
 - (b) If a county provides to the commission a written statement in accordance with Subsection (8)(a)(ii)(B), the commission shall:
 - (i) hold a hearing or take other appropriate action to consider the good cause alleged by the county; and
 - (ii) issue a written decision increasing, lowering, or sustaining the assessment.
 - (c) If a county does not provide to the commission a written statement in accordance with Subsection (8)(a)(ii)(B), within 30 days after the commission sends the notice described in Subsection (8)(a), the commission shall adjust the assessment and send a copy of the commission's written decision to the county.
- (9) Subsection (8) does not limit the rights of any county as described in Subsection (1).